Reg. No. M. 1175.

278

# The Mysore Gazette

(PUBLISHED BY AUTHORITY)

(EXTRAORDINARY)

BANGALORE, TUESDAY, APRIL 3, 1951.

## PART IV

### Section 2-A

### BILLS, SELECT COMMITTEE REPORTS, IF ANY, THEREON AND ACTS AND ORDINANCES OF MYSORE.

## NOTIFICATION.

Order No. L.D. 10—Legis. 7-51-1, dated Bangalore, 3rd April 1951.

Ordered that the accompanying Mysore Motor Vehicles Taxation and Tolls Act, 1951, which received the assent of His Highness the Maharaja, on the 31st day of March 1951, be published as Mysore Act No. XII of 1951, in the *Mysore Gazette*, for general information.

# THE MYSORE MOTOR VEHICLES TAXATION AND TOLLS ACT, 1951.

## ARRANGEMENT OF SECTIONS.


CHAPTER I.

PRELIMINARY.

1. Short title, extent and commencement.
2. Definitions.

CHAPTER II.

TAXATION.

3. Levy of taxes on motor vehicles.
4. Payment of tax and issue of licence.
5. Carriage of tax licence on vehicle.
6. Penalty for failure to pay tax.
7. Recovery of tax as an arrear of land revenue.
8. Exemption from or reduction of tax.

CHAPTER III.

TOLLS.

9. Power to cause levy of tolls on roads and bridges and to appoint collectors.
10. Establishment of toll bars.
11. Recovery of toll.
12. Evasion of payment of toll.
13. Penalty.
14. Penalty for fraudulently passing a toll bar.
15. Composition of tolls.
16. Composition of tolls in respect of a single toll bar.
17. Exemption from or reduction of toll.

CHAPTER IV.

MISCELLANEOUS.

18. Crediting of the proceeds of taxes and tolls.
19. Utilisation of the proceeds of taxes and tolls.
20. Savings as to vehicles used for agricultural purposes.
21. Municipalities not to levy taxes or tolls on motor vehicles.
22. Payment to District Boards and Municipalities for loss of tolls and vehicles tax.
23. Jurisdiction of courts.
24. Officers to be deemed public servants.
25. Protection of action taken in good faith.
26. Power of Government to make rules.
27. Penalty for offences for which no other penalty is provided for.
28. Repeal and savings.

*MYSORE ACT No. XII OF 1951.*

# THE MYSORE MOTOR VEHICLES TAXATION AND TOLLS ACT, 1951.

280

*(Received the assent of His Highness the Maharaja on the 31st day of March 1951).*

**An Act to consolidate and amend the law relating to the levy of taxes on motor vehicles and tolls in the State of Mysore.**

WHEREAS it is expedient to consolidate and amend the law relating to the levy of taxes on motor vehicles and tolls in the State of Mysore; Preamble.

It is hereby enacted as follows :—

## CHAPTER I.

### PRELIMINARY.

1. (1) This Act may be called the Mysore Motor Vehicles Taxation and Tolls Act, 1951. Short title, extent and commencement.

(2) It extends to the whole of the State of Mysore.

(3) It shall come into force on the 1st day of April, 1951.

2. In this Act, unless there is anything repugnant in the subject or context,— Definitions.

(1) "Motor Vehicles Act, 1939" means the Motor Vehicles Act, 1939, (Central Act IV of 1939);

(2) The following expressions shall have the meanings assigned to them respectively in the Motor Vehicles Act, 1939,—

(*a*) "contract carriage,"

(*b*) "goods,"

(*c*) "goods vehicles,"

(*d*) "invalid carriage,"

(*e*) "motor cab,"

(*f*) "motor cycle,"

(*g*) "motor vehicles,"

(*h*) "stage carriage,"

(*i*) "trailer,"

(*j*) "unladen weight,"

(3) "Government" means the State Government;

(4) "laden weight" in relation to—

(*a*) a motor vehicle means, in case a permit is issued to the vehicle under the Motor Vehicles Act, 1939, the maximum laden weight specified in such permit; if no such permit is issued, the maximum laden weight specified in the registration certificate of the vehicle, and, if such weight is not specified in such certificate, the maximum laden weight of the vehicle determined in such manner as the licensing officer may deem fit;

(*b*) a trailer means, in case a permit is issued under the Motor Vehicles Act, 1939, to a vehicle to which the trailer is attached the maximum laden weight prescribed in such permit in respect of the trailer; if, no such permit is issued, the maximum laden weight specified in respect of the trailer in the registration certificate of the vehicle to which the trailer is attached, and, if such weight is not specified in such certificate, the maximum laden weight of the trailer determined in such manner as the licensing officer may deem fit;

(5) "licensing officer" means an officer appointed by the Government to exercise the powers and perform the functions of a licensing officer under this Act;

(6) "local authority" means the Corporation of the City of Bangalore, a City Municipal Council or such Town Municipal Council or Sanitary Board or Town Board as the Government may specify by notification;

(7) "notification" means a notification published in the *Mysore Gazette*;

(8) "prescribed" means prescribed by rules made under this Act;

(9) "public road" means any street, road, square, court, alley, passage, or riding path over which the public have a right of way, whether a thoroughfare or not, and includes the roadway over any public bridge or causeway;

(10) "registered owner" means a person in whose name a motor vehicle or trailer is registered under the Motor Vehicles Act, 1939;

(11) "schedule" means a schedule to this Act;

(12) "side car" means a wheeled carrier attached to a motor vehicle which rests on not more than two wheels;

(13) "tax" means a tax levied under this Act;

(14) "tax licence" means the document issued by a licensing officer in respect of any motor vehicle indicating that taxes leviable on that vehicle under this Act have been paid;

(15) "year" means the financial year; "half-year" means the first six months or the second six months of such year; and "quarter" means the first three months or the second three months of the half-year.

## CHAPTER II.

### TAXATION.

Levy of taxes on motor vehicles.

**3.** The Government may, by notification, from time to time, direct the levy of all or any of the following taxes on motor vehicles used, or kept for use, in the State at rates not exceeding those prescribed in the First Schedule and subject to the privileges, conditions, exemptions and limitations specified therein, that is to say,—

(*a*) a vehicle tax on motor cycles, invalid carriages, motor cars and goods vehicles used solely for purposes of agriculture;

(*b*) a road tax on goods vehicles;

(*c*) a service tax on public service vehicles used for carrying passengers; and

(*d*) a mileage cess on stage and contract carriages excluding motor cabs.

Payment of tax and issue of licence.

4. (1) After the issue of a notification under section 3, no motor vehicle shall be used on any public road in the State, unless the registered owner, or the person having possession or control, of such vehicle has obtained a tax licence under sub-section (7) in respect of the vehicle.

(2) The vehicle tax levied under section 3 shall be payable for the year and in advance by the registered owner, or the person having possession or control, of the motor vehicle:

Provided that the Government may, by notification, allow payment of the tax for half-yearly periods at the rate of half the tax payable for the year.

(3) Taxes other than the vehicle tax shall be payable for the quarter and in advance. The taxes due for two or more consecutive quarters of the same year may be paid in advance.

(4) Notwithstanding anything contained in section 3 and sub-sections (2) and (3) of this section, the Government may, by notification from time to time, direct the levy of taxes, at rates not exceeding those specified in Part E of the First Schedule, on motor vehicles belonging to, or in the possession and control, of persons, not ordinarily residing in the State and used or kept for use in Mysore by such persons for periods shorter than the half-year or the quarter, as the case may be, but not exceeding thirty days at a time. The levy of the taxes shall be subject to such conditions as may be specified by the Government in the said notification.

(5) Where a tax on any motor vehicle has been paid for any period and the vehicle has not been used during the whole of that period, or a continuous part thereof, not being less than one calendar month, a refund of the tax at such rates as may, from time to time, be specified by notification by the Government, shall be payable, subject to such conditions as may be specified in the said notification.

(6) Notwithstanding anything contained in sub-section (1), no person shall be liable to tax during any period on any taxable motor vehicle, if the tax due on such vehicle for the same period has already been paid by some other person.

(7) When any person pays the amount of tax due on any taxable motor vehicle in the State, or proves to the satisfaction of the licensing officer that no tax is payable on any motor vehicle, the licensing officer shall—

(i) grant to such person a tax licence, in such form as may be prescribed, to use the vehicle on public roads in the State for the period or periods concerned ;

(ii) record that the tax has been paid for a specified period or periods, or that no tax is payable on the vehicle, as the case may be, in the certificate of registration granted, or renewed, in respect of the vehicle under the Motor Vehicles Act, 1939, or, in the case of vehicles not registered under the said Act, in a certificate in such form as may be prescribed :

Provided that the Government may exempt from the provisions of this sub-section any person who has been exempted from the payment of the tax on any motor vehicle and prescribe the manner in which such exemption from payment of the tax is to be indicated.

Carriage of tax licence on vehicle.

**5.** (1) The tax licence granted in respect of a motor vehicle under sub-section (7) of section 4, shall be exhibited upon the vehicle in such manner as may be prescribed, and if such a licence is not so exhibited, the registered owner, or the person having possession or control, of such vehicle shall, on conviction, be punishable with fine which may extend to fifty rupees.

(2) The person in charge of any motor vehicle on any public road shall cause the vehicle to stop and to remain stationary so long as may reasonably be necessary, when required to do so by any police officer in uniform, not below the rank of Sub-Inspector, or, who, being below such rank, is empowered in this behalf by the Inspector-General of Police, Deputy Inspector-General of Police or the District Magistrate, for the purpose of satisfying himself that a tax licence has been obtained in respect of such vehicle for the period then current.

(3) Any person failing to stop a motor vehicle when required to do so by a police officer or any other officer empowered under sub-section (2), shall, on conviction, be punishable with fine which may extend to fifty rupees.

Penalty for failure to pay tax.

**6.** If a tax due on any motor vehicle has not been paid, the registered owner, or the person having possession or control, of such vehicle shall, on conviction, be punishable with fine which may extend to fifty rupees; and the amount of the tax due by him on such vehicle shall also be recovered as if it were a fine.

Recovery of tax as an arrear of land revenue.

**7.** Any tax under this Act may also be recovered in the same manner as an arrear of land revenue. The motor vehicle on the tax is due or its accessories may be destrained or sold, whether such vehicle or accessories be, or be not in the possession or control of the person liable to pay the tax.

Exemption from or reduction of tax.

**8.** The Government may, by notification, exempt or reduce the rate of a tax payable—

(i) by any person or class of persons, or

(ii) in respect of any motor vehicle or class of motor vehicles.

## CHAPTER III.

### TOLLS.

Power to cause levy of tolls on roads and bridges and to appoint collectors.

**9.** Subject to the rules made by the Government in this behalf, the Government may cause such rates of tolls, not exceeding those specified in the Second Schedule, to be levied on any public road or bridge in the State, which has been, or shall hereafter be, constructed or repaired at the expense of the Government, or any District Board constituted under the Mysore District Boards Act, 1926, and may place the collection of such tolls under the management of any person and all persons employed in the management and collection of such tolls shall be liable to the same responsibility as would attach to them if employed in the collection of the land revenue.

Establishment of toll bars.

**10.** The Government may, from time to time, by notification declare the roads on which and the places where tolls shall be levied, and may abolish the collection of tolls on roads on which such tolls have been declared leviable, and may authorise the erection or removal of any toll bar for the purpose of carrying out the provisions of this section :

Provided that when it is proposed to establish a new toll bar on a road maintained by a District Board, or to

abolish an existing toll bar on such a road, such District Board shall be consulted before a decision is reached.

Recovery of toll.

**11.** (1) In case of non-payment of any toll on demand, the person appointed or duly authorised to collect the same, may seize any of the vehicles or animals on which it is chargeable or any part of their burden of sufficient value to defray the toll.

(2) If any such toll remains unpaid for twenty-four hours after the property has been seized under sub-section (1), the said property shall, after twenty-four hours' notice, exclusive of Sunday or any public holiday, be sold by order of the officer authorised to superintend the collection of the said toll, by public auction in payment of the toll, and all expenses occasioned by such non-payment, seizure and sale, and any balance that may remain shall be returned, on demand, to the owner of the property:

Provided that, if at any time before the sale has actually begun, the person, whose property has been seized, tenders the amount of all the expenses incurred, and double the toll payable by him, the said officer shall forthwith release the property seized.

(3) Any amount due on account of toll may also be recovered as an arrear of land revenue.

Evasion of payment of toll.

**12.** No person shall, with intent to evade payment of toll, cause a vehicle or animal to leave a road on which a toll bar has been placed and pass over any land within a quarter of a mile therefrom, such land not being either a public road or land of which such person is the owner or occupier.

**13.** Every person who—

Penalty.

(*a*) not being a person appointed or authorised to collect tolls under this Act, levies or demands any toll on any public road or bridge or for passing through any bazaar situated on such road; or

(*b*) unlawfully demands or takes any other or higher toll than the lawful toll; or

(*c*) under colour of this Act, seizes or sells any property knowing such seizure or sale to be unlawful, or in any manner unlawfully extorts money or any valuable thing from any person,

shall, on conviction before a magistrate, be punishable with imprisonment for a term which may extend to six months, or with fine which may extend to two hundred rupees. Any part of such fine may be awarded by the magistrate to the person aggrieved.

Penalty for fraudulently passing a toll bar.

**14.** Any person who fraudulently or forcibly passes any toll bar, without paying the proper toll, or who obstructs the person appointed or duly authorised to collect the toll, in the discharge of his duties, shall, on conviction, be punishable with imprisonment for a term which may extend to three months, or with fine which may extend to fifty rupees.

Composition of tolls.

**15.** (1) Subject to such conditions as may be prescribed, any person may, in respect of a motor cycle, an invalid carriage, motor car or motor cab belonging to him, pay in lieu of all tolls, other than those levied at toll bars established on any road or bridge specified in the Fourth Schedule or a road or bridge constructed after the 1st of January, 1936, for the recovery of the amount expended upon such road or bridge, a quarterly composition fee at rates not exceeding the maxima specified in Part A of the Third Schedule. The payment of such composition fee shall exempt such vehicle from tolls levied by any municipal council.

(2) The composition fee payable under sub-section (1), shall be paid for the quarter and in advance.

(3) Any such person may pay in advance the composition fee payable under sub-section (1) for two or more consecutive quarters in the same year. When the fee is so paid, such rebate shall be allowed as may, from time to time, be specified by notification by the Government.

Composition of tolls in respect of a single toll bar.

**16.** Subject to such conditions as may be prescribed, any person may, in respect of any motor cycle, or invalid carriage, or a motor car not exceeding thirty hundredweights in weight, unladen, and constructed or adapted for the carriage of not more than seven persons including the driver, or stage carriage, or a cart drawn by a single bullock or bullocks, pay in lieu of all tolls payable at any one toll bar established under this Act, other than a frontier toll bar, an annual composition fee at rates not exceeding the maxima specified in Part B of the Third Schedule:

288

Provided that such composition under this section shall not—

(i) be allowed in respect of more than one toll bar for any such motor cycle, invalid carriage, motor car, stage carriage or cart; and

(ii) exempt such cart from tolls when laden with timber.

Exemption from or reduction of toll.

**17.** The Government may, by notification, exempt, or reduce the rate of toll payable—

(i) by any person or class of persons, and

(ii) in respect of any vehicle or animal or classes of vehicles or animals.

## CHAPTER IV.

### MISCELLANEOUS.

Crediting of the proceeds of taxes and tolls.

**18.** All taxes and tolls collected under this Act and the Mysore Highways Act, 1920, shall be credited to such Head in the State Accounts as the Government may by order specify.

Utilisation of the proceeds of taxes and tolls.

**19.** (1) The Head of State Accounts specified under section 18, shall be debited under the order of the Government with the following charges, that is to say,—

(i) such amount as the Government may, from time to time, determine on account of the expenses incurred in giving effect to the provisions of this Act and of the Mysore Highways Act, 1920;

(ii) payments made to local authorities under section 23; and

(iii) allotments made at the discretion of the Government for such other purposes as may be consistent with, or necessary for, the more efficient administration of this Act and the Mysore Highways Act, 1920.

(2) After meeting the charges under sub-section (1) the balance of the money in the Head of State Account specified under section 18, shall be used for the construction and maintenance of roads and bridges.

Savings as to vehicles used for agricultural purposes.

**20.** No tax under this Act other than the vehicle tax shall be levied on any motor vehicle used solely for the purposes of agriculture.

*Explanation.*—A motor vehicle used for transporting agricultural produce along a public road shall not, for the purpose of this section, be deemed to be used solely for the purposes of agriculture.

Municipalities not to levy taxes or tolls on motor vehicles.

**21.** Notwithstanding anything contained in the City of Bangalore Municipal Corporation Act, 1949, the Mysore City Municipalities Act, 1933, the Mysore Town Municipalities Act, 1933, and the Mysore Minor Municipalities Act, 1933, the Corporation of the City of Bangalore or any Municipal Council shall not levy a tax on motor vehicles, or a toll on such motor vehicles as are exempted from payment of municipal tolls under this Act.

Payment to District Boards and Municipalities for loss of tolls and vehicles tax.

**22.** (1) From the proceeds of the taxes and the tolls collected under this Act, the Government shall pay annually to each District Board, which prior to 1st January, 1936, was levying tolls, and to each Municipal Council which prior to 1st January, 1936, was levying a vehicle tax on motor vehicles, a sum determined by the Government, after consulting the District Board or the Municipal Council concerned, as representing the average annual income of each District Board from tolls and of each Municipal Council from vehicle tax on motor vehicles during the three years ending with the 30th day of June, 1935, after deducting therefrom such expenses of collection as may be determined by the Government.

(2) The Government may prescribe the conditions that should be taken into consideration in determining the amounts payable to a local authority under sub-section (1).

(3) Once in every three years, the Government may, after consulting the District Board or the Municipal Council concerned, prescribe the manner in which and the periods for which the amount payable thereafter to such District Board or Municipal Council shall be paid.

(4) The amount recovered in respect of the composition of tolls under section 15, the proceeds of the service tax under clause (*c*) of section 3 on all public service

290

motor vehicles plying or used solely within the jurisdiction of a Municipal Council and the proceeds of the mileage cess under clause (*d*) of section 3, shall be apportioned between the respective local authorities and the Government in such manner as may be determined by orders made by the Government.

*Explanation.*—In this section the expression "Municipal Council" includes the Corporation of the City of Bangalore.

Jurisdiction of courts.

**23.** No court inferior to that of a Second Class Magistrate shall try any offence punishable under this Act.

Officers to be deemed public servants.

**24.** Every officer appointed by the Government for carrying out the provisions of this Act shall be deemed to be a public servant within the meaning of section 21 of the Indian Penal Code.

Protection of action taken in good faith.

**25.** No suit, prosecution, or other legal proceeding shall lie against any person for anything in good faith done or intended to be done under this Act.

Power of Government to make rules

**26.** (1) The Government may, by notification, make rules for carrying out all or any of the purposes of this Act.

(2) Any rule made under sub-section (1) may provide that a breach thereof shall, on conviction, be punishable with fine which may extend to fifty rupees.

Penalty for offences for which no other penalty is provided for.

**27.** Whoever contravenes any of the provisions of this Act, if no other penalty is elsewhere provided in this Act for such contravention, shall, on conviction, be punishable with fine which may extend to one hundred rupees.

Repeal and savings.

**28.** The Mysore Motor Vehicles and Road Traffic Act, 1944, (Mysore Act XXVII of 1944) in so far as it relates to the taxation of motor vehicles and tolls is hereby repealed:

Provided that—

(*a*) the said repeal shall not affect the validity of anything done or the liability of any person to pay any sum due from him under the aforesaid Act or rules or orders thereunder;

(*b*) any appointment, notification, notice, order, licence, permission, rule, form, tax or toll, made, issued, given or levied, and toll bars established and any legal proceedings instituted under the aforesaid Act or rules or orders thereunder, shall continue in force and be deemed to have been respectively made, issued, given or levied and instituted under this Act until superseded by or under the provisions of this Act.

## THE FIRST SCHEDULE.

### PART A.

### THE VEHICLE TAX.

(*Section 3*).

| *Class of vehicles.* | *Annual tax.* Rs. a. p. |
|---|---|
| 1. Motor cycles— | |
| (*a*) Solo ... ... | 22 8 0 |
| (*b*) With side cars or tricycles ... ... | 28 8 0 |
| 2. Invalid carriages ... ... | 22 8 0 |
| 3. Motor cars, constructed or adapted to carry in all not more than seven persons including the driver— | |
| (*a*) weighing not more than 15 cwts. unladen ... | 45 0 0 |
| (*b*) weighing more than 15 cwts. unladen ... | 84 0 0 |
| 4. (*a*) Motor cars constructed or adapted to carry eight persons or more including the driver ... | 90 0 0 |
| (*b*) For heavy motor cars, *i.e.*, motor cars exceeding two tons in weight, unladen ... ... | 150 0 0 |
| 5. Goods vehicles used solely for purposes of agriculture. | 90 0 0 |

Privileges and exemptions—

The vehicle shall be exempted from all municipal tolls.

292

## PART B.

## THE ROAD TAX.

*(Section 3).*

| Class of vehicles | Quarterly tax | |
|---|---|---|
| | Vehicles fitted with pneumatic tyres on all wheels. | Other vehicles |
| | Rs. a. p. | Rs. a. p. |
| 1. Goods vehicles without trailers— | | |
| (*a*) not exceeding 15 cwts. in weight, laden. | 34 0 0 | 51 0 0 |
| (*b*) exceeding 15 cwts. but not exceeding 25 cwts. in weight, laden. | 56 0 0 | 79 0 0 |
| (*c*) exceeding 25 cwts. but not exceeding 30 cwts. in weight, laden. | 79 0 0 | 101 0 0 |
| (*d*) exceeding 30 cwts. but not exceeding 35 cwts. in weight, laden. | 101 0 0 | 129 0 0 |
| (*e*) exceeding 35 cwts. but not exceeding 50 cwts. in weight, laden. | 127 0 0 | 169 0 0 |
| (*f*) exceeding 50 cwts. but not exceeding 70 cwts. in weight, laden. | 169 0 0 | 208 0 0 |
| (*g*) exceeding 70 cwts. but not exceeding 100 cwts. in weight, laden. | 197 0 0 | 254 0 0 |
| (*h*) exceeding 100 cwts. but not exceeding 120 cwts. in weight, laden.— | 225 0 0 | 300 0 0 |
| (*i*) exceeding 120 cwts. but not exceeding 150 cwts. in weight, laden. | 250 0 0 | 350 0 0 |
| (*j*) exceeding 150 cwts. but not exceeding 180 cwts. in weight, laden. | 275 0 0 | 400 0 0 |
| (*k*) exceeding 180 cwts. in weight, laden. | 300 0 0 | 450 0 0 |
| 2. Additional tax payable in respect of the vehicles specified in paragragh 1 when used for drawing trailers.— | | |
| (i) for each trailer not exceeding one ton in weight, laden. | 67 8 0 | 96 0 0 |
| (ii) for each trailer exceeding one ton in weight, laden. | 140 0 0 | 169 0 0 |

Provided that two or more vehicles shall not be chargeable under this clause in respect of the same trailer.

| | |
|---|---|
| 3. Goods vehicles used for the carriage or haulage of goods and passengers. | (*a*) A tax as on a goods vehicle under items 1 and 2 above, having a weight which bears to the laden weight of the vehicle the same proportion as the floor area set apart for the carriage of goods, bears to the total floor area of the vehicle, together with,<br>(*b*) a service tax calculated at the rate specified in Part C of this Schedule for every passenger which the vehicle is licensed to carry, and<br>(*c*) a mileage cess as on stage carriages under Part D of this Schedule. |

*Explanation.*—The expression "Goods" in item 3 above does not include light personal effects of passengers.

*Provisos.*—

1. (*a*) Goods vehicles shall be exempted from tolls other than those levied by a municipal council in the area in which they have the permit.

(*b*) While working outside the said area on special permits, they shall be liable to both Government and municipal tolls.

(*c*) Such vehicle shall be exempt from all municipal tolls either of the municipal council within the limits of which the owner resides, or of that in the limits of which he carries on the business in respect of which the vehicle is used, at his option which shall be exercised at the time of the payment of the tax.

Such vehicle when kept outside the limits of any municipality shall be free from the tolls of the municipality nearest the place of residence of the owner or his principal place of business, as the case may be, provided that such municipality is within a radius of five miles from such place. If the place is equidistant from two municipalities, such vehicle shall be free from tolls at the municipality elected and declared by the owner at the time of the payment of the tax, provided that the declaration made shall not be subject to variation during the year.

2. Goods vehicles shall be exempt from tolls other than those levied by a municipal council in the area in which they have the permit, provided that, on roads which the Government may, by notification, declare as competing with the Railways in respect of traffic, they may be subjected to the payment of tolls.

3. The provisos to Part C and D of this Schedule shall also be applicable to the cases of vehicles under item 3.

4. In provisos (1) and (2) the expressions "municipal council" and "municipality" include respectively Corporation of the City of Bangalore and the area within the jurisdiction of the said Corporation.

294

PART C.

## SERVICE TAX.

*(Section 3.)*

| Classes of vehicles | Quarterly tax | | | | | |
|---|---|---|---|---|---|---|
| | Vehicles fitted with pneumatic tyres on all wheels | | | Other vehicles | | |
| | Rs. | a. | p. | Rs. | a | p. |
| 1. Motor cabs and other contract carriages other than those specified in paragraph 3— | | | | | | |
| (*a*) licensed to carry in all not more than two persons, | 15 | 0 | 0 | 22 | 8 | 0 |
| (*b*) licensed to carry three persons ... | 22 | 8 | 0 | 33 | 12 | 0 |
| (*c*) licensed to carry four persons ... | 60 | 0 | 0 | 90 | 0 | 0 |
| (*d*) licensed to carry more than four persons, for every person whom the vehicle is so licensed to carry. | 15 | 0 | 0 | 22 | 8 | 0 |
| 2. Stage carriages for every person, whom the vehicle is licensed to carry— | | | | | | |
| (*a*) plying on routes within the limits of the City of Bangalore, Mysore City, Kolar Gold Field Sanitary Board, and Shimoga Town. | 10 | 0 | 0 | 15 | 0 | 0 |
| (*b*) plying on other routes ... | 7 | 8 | 0 | 11 | 4 | 0 |
| 3. Motor cabs and other contract carriages used for hire for a strictly limited purpose. | 75 | 0 | 0 | 112 | 8 | 0 |

Provisos—

1. In the case of motor cabs one seat for the driver, and in the case of other contract carriages having a seating capacity of more than six passengers and stage carriages two seats, one for the driver and one for the conductor, shall not be taken into account for purposes of calculating the tax.

2. A motor vehicle is said to be used for hire for a strictly limited purpose when it satisfies the following conditions :—

(*a*) The vehicle is owned by a public institution like a hotel or school.

(*b*) It is used exclusively for the business of such institution, that is to say, for the conveyance of its members, clients or workmen,

(c) It is used within the limits of the municipality in which it is kept.

(d) It is not available for hire by the general public.

3. Motor cabs, other contract carriages and stage carriages paying service tax, shall be exempt from municipal tolls either of the municipal council within the limits of which the owner resides, or of that in the limits of which he carries on business in respect of which the vehicle is used, at his option, which shall be exercised at the time of the payment of the tax.

A motor cab, other contract carriage or stage carriage when kept outside the limits of any municipality shall be free from the tolls of the municipality nearest the place of residence of the owner or his principal place of business, as the case may be, provided that such municipality is within a radius of five miles from such place. If the place is equidistant from two municipalities, such vehicle shall be free from tolls at the municipality elected and declared by the owner at the time of payment of the tax, provided that the declaration made shall not be subject to variation during the year.

4. In provisos 2 and 3 the expressions "Municipal Council" and "Municipality" include respectively the Corporation of the City of Bangalore and the area within the jurisdiction of the said Corporation.

## PART D.

## MILEAGE CESS.

*(Section 3.)*

| *Class of vehicles.* | *Rate of Tax.* |
|---|---|
| 1. Stage carriages.— | |
| (a) when plying on State Fund Roads—cement concreted or tarred—on ordinary permits as part of regular service. | One anna per mile. |
| (b) when plying on State Fund Roads other than cement concreted or tarred roads, on ordinary permits as part of regular service. | Eight pies per mile. |
| (c) when plying on roads other than those specified in (a) and (b) above on ordinary permits as part of regular service. | Seven pies per mile |
| (d) when plying on any of the roads specified in (a), (b) and (c) above on special permits. | One and and a half times the rates fixed in I (a), (b) and (c) above, as the case may be. |
| 2. Contract carriages— | |
| With seating capacity for more than six persons. | Do |

Provisos—

1. Stage and contract carriages paying the mileage cess are exempt from all tolls levied either by the Government or a municipal council or the Corporation of the City of Bangalore, except those levied at toll bars established on any road or bridge specified in the Fourth Schedule or a road or bridge constructed after the 1st of January, 1936, for the recovery of the amount expended on such road or bridge.

2. Stage carriages plying solely within the limits of the corporation of the City of Bangalore, or the Kolar Gold Field Sanitary Board or within the municipal area of Shimoga Town, or of the Mysore City Municipality are exempt from payment of the mileage cess specified in Part D of the First Schedule.

3. Stage carriages plying for hire between Kuppam and Palamnair on the Kuppam-Palamnair road are exempt from payment of mileage cess. The service tax payable by the said stage carriages is also reduced to annas twelve per seat per quarter, subject a minimum of rupees fifteen per vehicle per quarter.

## PART E.

## VEHICLE TAX.

[*Sections 3 and 4—sub-section (4)*]

| Class of vehicles | For periods not exceeding seven days at a time | For periods exceeding seven days but not exceeding thirty days at a time |
|---|---|---|
| 1. Motor cycles— | Rs. a. p. | Rs. a. p. |
| (*a*) Solo ... | 1 14 0 | 5 10 0 |
| (*b*) With side car or tricycles ... ... | 2 10 0 | 7 8 0 |
| 2. Invalid carriages ... | 1 14 0 | 5 10 0 |
| 3. Motor cars constructed or adapted to carry in all not more than seven persons including the driver— | | |
| (*a*) weighing not more than 15 cwts., unladen ... | 4 8 0 | 13 2 0 |
| (*b*) weighing more than 15 cwts., unladen ... | 6 6 0 | 18 12 0 |
| 4. Motor cars constructed or adapted to carry eight persons or more including the driver ... | 15 0 0 | 45 0 0 |

297

## ROAD TAX.

| Class of vehicles | For periods not exceeding seven days at a time | For periods exceeding seven days, but not exceeding thirty days at a time |
|---|---|---|
| GOODS VEHICLES. | Rs. a. p. | Rs a. p. |
| (*a*) not exceeding 15 cwts. in weight, laden. | 6 12 0 | 13 8 0 |
| (*b*) exceeding 15 cwts. but not exceeding 30 cwts. in weight, laden. | 15 12 0 | 31 8 0 |
| (*c*) exceeding 30 cwts. but not exceeding 50 cwts. in weight, laden. | 25 4 0 | 50 8 0 |
| (*d*) exceeding 50 cwts. in weight, laden. | 56 4 0 | 112 8 0 |

## SERVICE TAX.

| Class of Vehicles | For periods not exceeding seven days at a time. | For periods exceeding seven days but not exceeding thirty days at a time |
|---|---|---|
| | Rs. a. p. | Rs. a. p. |
| Motor cars, stage and contract carriages,— | | |
| For every person the vehicle is licensed to carry. | 1 8 0 | 3 0 0 |

## MILEAGE CESS.

| | |
|---|---|
| Stage and contract carriages with seating capacity for more than six persons. | One and a half times the rates fixed in 1(*a*), (*b*) and (*c*) of Part D of this Schedule. |

*Provisos*:—

(1) In all cases, vehicles not fitted with pneumatic tyres on all wheels shall be liable to one and half times the rate of tax prescribed above for the respective class of the vehicle.

(2) The vehicles liable to the vehicle tax, the road tax, the service tax and the mileage cess shall be subject to the privileges, conditions, exemptions and limitations specified in the parts relating to that tax.

298

## THE SECOND SCHEDULE.

### Rates of Tolls.

*(Section 9.)*

### A. MOTOR VEHICLES.

| | | Rs. | a. | p. |
|---|---|---|---|---|
| 1 | On every motor cycle with or without side-car and invalid carriage. | 0 | 4 | 0 |
| 2 | On every motor car or motor cab constructed or adapted to carry not more than seven persons including the driver. | 1 | 0 | 0 |
| 3 | On every four-wheeled motor vehicle constructed or adapted to carry eight persons or more including the driver. | 2 | 0 | 0 |
| 4 | On every goods vehicle ... ... | 3 | 0 | 0 |
| 5 | On every four-wheeled vehicle propelled by steam or motor power other than those specified above. | 3 | 0 | 0 |
| 6 | On every four-wheeled vehicle of the categories mentioned in items 4 and 5 above, if laden with timber, and entering the State at a frontier toll-bar. | 6 | 0 | 0 |

### B. VEHICLES OTHER THAN MOTOR AND STEAM VEHICLES.

| | | Rs. | a. | p. |
|---|---|---|---|---|
| 1 | On every four-wheeled carriage ... | 0 | 8 | 0 |
| 2 | On every two-wheeled carriage on springs, other than a jutka or ekka. | 0 | 4 | 0 |
| 3 | On every ekka or jutka, laden... ... | 0 | 2 | 0 |
| 4 | On every ekka or jutka, unladen ... | 0 | 1 | 0 |
| 5 | On every other vehicle on springs excluding a tricycle and a bicycle. | 0 | 2 | 0 |
| 6 | On every cart or other vehicle drawn by eight bullocks, buffaloes, horses, ponies, asses or mules, if laden. | 1 | 0 | 0 |
| 7 | On every cart or other vehicle drawn by eight bullocks, buffaloes, horses, ponies, asses or mules, if not laden. | 0 | 8 | 0 |
| 8 | On every cart or other vehicle drawn by six bullocks, buffaloes, horses, ponies, asses or mules, if laden. | 0 | 8 | 0 |
| 9 | On every cart or other vehicle drawn by six bullocks, buffaloes, horses, ponies, asses or mules, if not laden. | 0 | 4 | 0 |
| 10 | On every cart or other vehicle drawn by four bullocks, buffaloes, horses, ponies, asses, or mules, if laden. | 0 | 6 | 0 |

299

| | | Rs. | a. | p. |
|---|---|---|---|---|
| 11 | On every cart or other vehicle drawn by four bullocks, buffaloes, horses, ponies, asses, or mules, if not laden. | 0 | 3 | 0 |
| 12 | On every cart or other vehicle drawn by two bullocks, buffaloes, horses, ponies, asses or mules, if laden. | 0 | 4 | 0 |
| 13 | On every cart or other vehicle drawn by two bullocks, buffaloes, horses, ponies, asses or mules, if not laden. | 0 | 2 | 0 |
| 14 | On every cart or other vehicle drawn by a single bullock, buffalo, horse, pony, ass or mule, if laden. | 0 | 2 | 0 |
| 15 | On every cart or other vehicle drawn by a single bullock, buffalo, horse, pony, ass or mule, if not laden. | 0 | 1 | 0 |
| 16 | On every cart or other vehicle, if laden with timber and entering the State at a frontier toll bar. | 3 | 0 | 0 |

## C. Animals, Palanquins, Etc.

| | | | | |
|---|---|---|---|---|
| 1 | On every buffalo or bullock per head, if laden ... | 0 | 1 | 0 |
| 2 | On every buffalo or bullock per head, if not laden ... | 0 | 0 | 6 |
| 3 | On every elephant ... ... ... | 1 | 0 | 0 |
| 4 | On every camel, if laden ... ... ... | 0 | 4 | 0 |
| 5 | On every camel, if not laden ... ... | 0 | 2 | 0 |
| 6 | On every horse, if laden or ridden ... ... | 0 | 1 | 6 |
| 7 | On every horse, if unladen or not ridden .. | 0 | 0 | 9 |
| 8 | On every thattu or mule, if laden or ridden ... | 0 | 0 | 9 |
| 9 | On every thattu or mule, if unladen or led ... | 0 | 0 | 6 |
| 10 | On every ass, if laden or ridden ... ... | 0 | 0 | 6 |
| 11 | On every Palanquin, dooly, palna or tonjon with two bearers or rickshaw. | 0 | 2 | 0 |
| 12 | On every palanquin, dooly, palna or tonjon with more than two bearers. | 0 | 4 | 0 |

Provisos—

1. Double the rate of tolls prescribed above may be levied in the case of carts referred to in items 6, 8, 10, 12 and 14 of B, if laden and entering the State at a frontier toll bar.

2. Double the rate of tolls prescribed above may be levied in the case of carts referred to in items 6, 8, 10, 12, and 14 of B, when such carts are laden with timber.

3. The Government may prescribe lower rates of tolls than those prescribed in this Schedule on carts fitted with tyres over 2½ inches in width or with pneumatic tyres.

## THE THIRD SCHEDULE.

PART A.

*(Section 15.)*

RATE OF FEE FOR COMPOSITION OF TOLLS ON MOTOR VEHICLES.

| Class of vehicles | Fees per quarter | |
|---|---|---|
| | For vehicles fitted with pneumatic tyres on all wheels | For other vehicles |
| 1. MOTOR CYCLES AND INVALID CARRIAGES. | Rs. a. p. | Rs. a. p. |
| (*a*) Motor cycles with two wheels ... | 7 8 0 | 10 0 0 |
| (*b*) Motor cycles if used for drawing a trailer or side-car. | 10 0 0 | 12 0 0 |
| (*c*) Motor cycles with three wheels ... | 10 0 0 | 12 8 0 |
| (*d*) Invalid carriages ... | 7 8 0 | 10 0 0 |
| 2. MOTOR CARS AND MOTOR CABS. | | |
| (*a*) Weighing not more than 15 cwts. unladen. | 17 8 0 | 25 0 0 |
| (*b*) Weighing more than 15 cwts. but not more than 30 cwts. unladen. | 25 0 0 | 37 8 0 |
| (*c*) Weighing more than 30 cwts. but not more than 45 cwts unladen. | 32 8 0 | 50 0 0 |
| (*d*) Weighing more than 45 cwts. but not more than 60 cwts. unladen. | 40 0 0 | 60 0 0 |
| (*e*) Weighing more than 60 cwts. unladen. | 50 0 0 | 75 0 0 |
| (*f*) Additional fee payable in respect of such vehicles when used for drawing trailers :— | | |
| (*i*) For each trailer not exceeding one ton in weight, unladen. | 10 0 0 | 15 0 0 |
| (*ii*) For each trailer exceeding one ton in weight, unladen. | 20 0 0 | 30 0 0 |

Provided that two or more vehicles shall not be chargeable under this class in respect of the same trailer.

PART B.

(*Section* 16.)

RATE OF FEE FOR COMPOSITION IN RESPECT OF A SINGLE TOLL BAR FOR CERTAIN VEHICLES.

| Class of vehicle | Amount of annual fee Rs. | a. | p. |
|---|---|---|---|
| (*a*) Motor cycles and invalid carriages ... | 15 | 0 | 0 |
| (*b*) Motor cars weighing not more than 30 cwts. in weight, unladen and not constructed or adapted to carry more than seven persons including the driver. | 30 | 0 | 0 |
| (*c*) Stage carriages ... ... | 200 | 0 | 0 |
| (*d*) Carts drawn by a single bullock or two bullocks. | 7 | 8 | 0 |

## THE FOURTH SCHEDULE.

(*Section* 15.)

ROADS AND BRIDGES.

| | | |
|---|---|---|
| (*i*) | The road and bridge over | ... the Cauvery at T.-Narsipur. |
| (*ii*) | Do | ... the Cauvery at Krishnarajasagara |
| (*iii*) | Do | ... the Hemavati at Akkihebbal. |
| (*iv*) | Do | ... the Hemavati at Gorur. |
| (*v*) | Do | ... the Thunga at Thirthahalli. |
| (*vi*) | Do | ... the Karagally in the Jog area. |
| (*vii*) | Do | ... the Cauvery at Ramanathpur. |

By Order of His Highness the Maharaja,

N. R. JAYA RAO,

*Legal Remembrancer and*
*Secretary to Government,*
*Law Department.*

Printed by the Director of Printing, Stationery and Publications at the Government Press, Bangalore